

## § 144.21

## 19 CFR Ch. I (4–1–16 Edition)

case, the distilled spirits shall be subject to duty as American goods exported and returned under subheading 9801.00.80, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202).

(b) *Distilled spirits transferred from a manufacturing warehouse to a storage warehouse under section 311, Tariff Act of 1930*—(1) *Prohibition on withdrawal from warehouse for domestic consumption.* Domestic distilled spirits which have been transferred from a Customs bonded manufacturing warehouse, Class 6, to a Customs bonded storage warehouse, Class 2 or 3, in accordance with section 311, Tariff Act of 1930, as amended (19 U.S.C. 1311), may not be withdrawn under section 5066(c) of the Internal Revenue Code, as amended (26 U.S.C. 5066(c)), for domestic consumption.

(2) *Procedure governing transfer of distilled spirits from manufacturing warehouse to storage warehouse.* For procedure concerning the transfer of such distilled spirits from Customs bonded manufacturing warehouse, Class 6, to Customs bonded storage warehouse, see § 19.15(g)(2) of this chapter.

(c) *Distilled spirits entered under section 5214(a)(9), Internal Revenue Code*—(1) *General rule.* Distilled spirits may be entered into a Customs bonded storage warehouse under section 5214(a)(9), Internal Revenue Code, as amended (26 U.S.C. 5214(a)(9)), in the same manner as any other merchandise is entered for warehouse, unless otherwise provided in this section.

(2) *Withdrawal only for exportation.* Distilled spirits warehoused under section 5214(a)(9), Internal Revenue Code, may be withdrawn only for the purpose of exportation, either directly or after rewarehousing at the same or another port. The distilled spirits may not be withdrawn for domestic consumption.

[T.D. 73–175, 38 FR 17464, July 2, 1973, as amended by T.D. 78–298, 43 FR 38382, Aug. 28, 1978; T.D. 80–271, 45 FR 75641, Nov. 17, 1980; T.D. 84–213, 49 FR 41185, Oct. 19, 1984; T.D. 89–1, 53 FR 51263, Dec. 21, 1988]

## Subpart C—Transfer of Right To Withdraw Merchandise from Warehouse

### § 144.21 Conditions for transfer.

Under the provisions of section 557(b) Tariff Act of 1930, as amended (19

U.S.C. 1557(b)), the right to withdraw all or part of merchandise entered for warehouse may be transferred by appropriate endorsement on the withdrawal form, provided that the transferee files a bond on Customs Form 301, containing the bond conditions set forth in § 113.62 of this chapter. Upon the deposit of the endorsed form, properly executed, and the transferee's bond with the Customs officer designated to receive such form and bond, the transferor and his sureties shall be relieved from all undischarged liability.

[T.D. 73–175, 38 FR 17464, July 2, 1973, as amended by T.D. 84–213, 49 FR 41185, Oct. 19, 1984; 49 FR 44867, Nov. 9, 1984]

### § 144.22 Endorsement of transfer on withdrawal form.

Transfer of the right to withdraw merchandise entered for warehouse shall be established by an appropriate endorsement on the withdrawal form by the person primarily liable for payment of duties before the transfer is completed, *i.e.*, the person who made the warehouse or rewarehouse entry or a transferee of the withdrawal right of such person. Endorsement shall be made on whichever of the following withdrawal forms is applicable:

(a) Customs Form 7501, or its electronic equivalent, for:

(i) A duty paid warehouse withdrawal for consumption;

(ii) Withdrawal with no duty payment (diplomatic use);

(iii) Merchandise to be withdrawn as vessel or aircraft supplies and equipment under § 10.60 of this chapter or other conditionally free merchandise;

(b) Customs Form 7512 for merchandise to be withdrawn for transportation, exportation, or transportation and exportation; or

[T.D. 82–204, 47 FR 49376, Nov. 1, 1982, as amended by T.D. 95–81, 60 FR 52295, Oct. 6, 1995; CBP Dec. 15–14, 80 FR 61290, Oct. 13, 2015]

### § 144.23 Endorsement in blank.

If the transferor wishes to do so, he may endorse the withdrawal form to authorize the right to withdraw the merchandise specified thereon but leave the space for the name of the